

59-12-2003 Imposition -- Base -- Rate -- Revenues distributed to certain public transit districts.

- (1) Subject to the other provisions of this section and except as provided in Subsection (2) or (4), beginning on July 1, 2008, the state shall impose a tax under this part on the transactions described in Subsection 59-12-103(1) within a city, town, or the unincorporated area of a county of the first or second class if, on January 1, 2008, there is a public transit district within any portion of that county of the first or second class.
- (2) The state may not impose a tax under this part within a county of the first or second class if within all of the cities, towns, and the unincorporated area of the county of the first or second class there is imposed a sales and use tax of:
 - (a) .30% under Section 59-12-2213;
 - (b) .30% under Section 59-12-2215; or
 - (c) .30% under Section 59-12-2216.
- (3)
 - (a) Subject to Subsection (3)(b), if the state imposes a tax under this part, the tax rate imposed within a city, town, or the unincorporated area of a county of the first or second class is a percentage equal to the difference between:
 - (i) .30%; and
 - (ii)
 - (A) for a city within the county of the first or second class, the highest tax rate imposed within that city under:
 - (I) Section 59-12-2213;
 - (II) Section 59-12-2215; or
 - (III) Section 59-12-2216;
 - (B) for a town within the county of the first or second class, the highest tax rate imposed within that town under:
 - (I) Section 59-12-2213;
 - (II) Section 59-12-2215; or
 - (III) Section 59-12-2216; or
 - (C) for the unincorporated area of the county of the first or second class, the highest tax rate imposed within that unincorporated area under:
 - (I) Section 59-12-2213;
 - (II) Section 59-12-2215; or
 - (III) Section 59-12-2216.
 - (b) For purposes of Subsection (3)(a), if for a city, town, or the unincorporated area of a county of the first or second class, the highest tax rate imposed under Section 59-12-2213, 59-12-2215, or 59-12-2216 within that city, town, or unincorporated area of the county of the first or second class is .30%, the state may not impose a tax under this part within that city, town, or unincorporated area.
 - (4)
 - (a) The state may not impose a tax under this part on:
 - (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104; or
 - (ii) except as provided in Subsection (4)(b), amounts paid or charged for food and food ingredients.
 - (b) The state shall impose a tax under this part on amounts paid or charged for food and food ingredients if the food and food ingredients are sold as part of a bundled transaction

attributable to food and ingredients and tangible personal property other than food and food ingredients.

- (5) For purposes of Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.
- (6) The commission shall distribute the revenues the state collects from the sales and use tax under this part, after subtracting amounts a seller retains in accordance with Section 59-12-108, to the public transit districts within the cities, towns, and unincorporated areas:
 - (a) within which the state imposes a tax under this part; and
 - (b) in proportion to the revenues collected from the sales and use tax under this part within each city, town, and unincorporated area within which the state imposes a tax under this part.

Amended by Chapter 263, 2010 General Session